

**ASSEMBLY BILL**

**No. 2211**

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**Introduced by Assembly Member Ting**

February 20, 2014

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An act to add Section 169.3 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2211, as introduced, Ting. Counties: database: information regarding general ad valorem property tax revenues.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined.

This bill would require each county to make available to taxpayers an interactive, searchable database on its Internet Web site that allows taxpayers to receive a customized account of the amount of general ad valorem property tax that is allocated to each local jurisdiction, as specified, and all of the services funded by the general ad valorem property tax, as specified.

By imposing new duties upon local county officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 169.3 is added to the Revenue and  
2 Taxation Code, to read:  
3 169.3. Each county shall make available to taxpayers an  
4 interactive, searchable database on its Internet Web site that allows  
5 taxpayers to input information regarding their property tax liability  
6 and receive a customized, comprehensive account of both of the  
7 following:  
8 (a) The amount of general ad valorem property tax that is  
9 allocated to each local jurisdiction, including, but not limited to,  
10 the county, any city, and any special district, including school  
11 districts, in the tax rate area in which the property of the taxpayer  
12 is located.  
13 (b) All of the services funded by the general ad valorem property  
14 tax, including, but not limited to, services provided by the county,  
15 any city, and any special district, including any school district, in  
16 the tax rate area in which the property of the taxpayer is located.  
17 SEC. 2. If the Commission on State Mandates determines that  
18 this act contains costs mandated by the state, reimbursement to  
19 local agencies and school districts for those costs shall be made  
20 pursuant to Part 7 (commencing with Section 17500) of Division  
21 4 of Title 2 of the Government Code.